

Welcome Back afternoon session 2006 Budget and Levy Training



Morning Review



2006 Passed Legislation not covered in Morning session

Bill #	Eff Date	Description
HB-676A	1/1/2006	Repeal of Rural Home-site Exemption.
HB-680	1/1/2006	Provides deferral of property taxes after qualifying for circuit breaker benefits. State will reimburse local governments for deferred taxes in the current year up to \$500,000. Paid like Circuit Breaker payments.
HB-705A	1/1/2006	New levy for school districts. For purpose of constructing and maintaining COSA Facilities. Voter approved ten years.
HB-743	Various	School Facilities Improvement Act. Qualifying school districts may levy for facility improvements based on certain criteria.
HB-781	7/1/2006	Requires that certain school funds be shown separately on tax notices.

Rural Homesite Exemption & Agricultural Use Exemption – HB676A

- ✓ Repeals Idaho Code section 63-602FF.
- ✓ Amends Idaho Code section 63-602K – Land meeting the requirements of “actively devoted to agriculture” with the same use after being platted continues to be eligible for this exemption, unless such use is restricted.
- ✓ Amends Idaho Code section 63-604:
 - Any platted land that qualified for the exemption under Idaho Code section 63-602FF, in 2005 shall be eligible for the exemption under Idaho Code section 63-602K, if the owner files a statement with the county commissioners (by the fourth Monday in June) that the land will be used for agricultural purposes in 2006.
- ✓ Category 8, on the abstract should equal zero.
- ✓ **Effective 1/1/2006. (Law)**

Temporary and Proposed Rule 645

Pertinent Part Only

645. LAND ACTIVELY DEVOTED TO AGRICULTURE DEFINED (Rule 645).

Section 63-604, Idaho Code.

(3-15-02)

(4-6-05)

04. 2006 Agricultural Use Statement Deadline. For land qualified for the “speculative homesite exemption” under section 63-602FF, Idaho Code, in 2005, the statement of agricultural use during calendar year 2006 allowed by House Bill 676 (passed in 2006) to qualify as “actively devoted to agriculture” must be submitted to the county board of equalization by the close of business on June 26, 2006

(1-1-06)T

Property Tax Deferral – HB680

- ✓ Adds Idaho Code subsection 63-712 – 721.
 - Defers property taxes in excess of Property Tax Reduction (PTR) benefits on qualified property (home and up to 1 acre) up to the proportional share of \$500,000.
 - During the deferral period interest accrues at 6% annually.
 - State Tax Commission (STC) shall file a notice of lien (not a first and prior lien) with the county recorder for deferred property taxes and interest thereon.
 - STC shall pay half of deferred taxes in December and June, respectively, up to the proportional share of \$500,000.
- ✓ Amends Idaho Code section 63-3638, distributing sales tax revenue for STC to pay deferred property taxes.
- ✓ **Effective 1/1/2006. (Law.)**

Cooperative Service Agencies (School Districts) – HB705A

- ✓ Amends Idaho Code section 33-317 (currently allows 0.1% for programs upon majority vote).
- ✓ Upon a 2/3 voter approval, member school districts may levy an additional 0.1% for ten years to fund construction and maintenance of the facilities of a cooperative service agency.
- ✓ Voters may approve additional ten years.
- ✓ **Effective 7/1/2006.**

School Facilities Cooperative Funding Program – HB743

- ✓ Amends and adds various school building maintenance statutes in response to Supreme Court decisions interpreting the constitutional requirement for “thoroughness” to include “a safe environment conducive to learning”.
 - Upon failure to pass one or more bond levies during a two year period, school districts may apply for funding from the school facilities funding program.
 - Permits new levy authority for state authorized school facilities levy.
 - Provides for the state board of education to order state supervision of a school district.
 - Appropriates \$25,000,000 from the general fund to the Public School Facilities Cooperative Fund.
- ✓ **Effective 7/1/2006.**

School Facilities Cooperative Funding Program – HB743 (continued)

- ✓ New levy will be certified to county by State Department of Education.
- ✓ New levy will be certified as a rate, not as a dollar amount.
- ✓ Must be applied uniformly throughout the district.
- ✓ Must be identified as “State Authorized Plant Facilities” levy. Must be shown on the L-2 as levy rate added by county pursuant to Department of Education certification.
- ✓ Has no specified limits.
- ✓ Must be reauthorized each year to continue.

Proposed Rule 801

Pertinent Part Only

801. LIMITATION ON BUDGET REQUESTS -- SPECIAL PLANT FACILITIES FUND LEVY PROVISIONS (Rule 801).

Sections 63-802, ~~and~~ 33-804, and 33-909, Idaho Code.

~~(3-15-02)~~(____)

05. Special Reporting Requirements for State-authorized Plant Facilities Levy.

When the state department of education certifies a state-authorized plant facilities levy to any county under Section 63-909, Idaho Code, the county clerk shall forward a copy of such certification to the state tax commission as an attachment to the L-2 Form described in Rule 803 of these Rules and submitted for the affected school district.

(____)

Property Tax Bills – HB781

- ✓ Amends Idaho Code section 63-902, – Requiring county treasurers to list the following school district funds separately:
 - Maintenance and operations.
 - Bond.
 - Supplemental.
 - Other.
- ✓ **Effective 7/1/2006.**

Rule Changes being considered

Rule 315: We are considering electronic (web based) certification of school district ratio studies and adjusted values. We would still provide maximum budgets and clerks could request paper copies of the certification provided to the Department of Education.

Rule 645: There will be a June 26, 2006 deadline for taxpayers previously receiving a partial rural homesite exemption to file with the county commissioners a statement of intent to actively devote their land to agriculture. If they file, the land should be recognized in categories 1 – 7. No value should appear in category 8 this year.

Rule 801: We intend to allow State Authorized School Plant Facilities in addition to any existing School Plant or Safe School Plant facilities levy. In addition the county clerk will be required to forward a copy of any certified levy from the department of education to the STC.

Rule Changes being considered

(continued)

- Rule 802:** We are going to allow additional value due to loss of the exemption in category 8 “Speculative Homesite” to be included on the new construction roll, as change in land use classification.
- Rule 803:** We intend to provide the citation for the Syringa Hospital District case which we use as a basis for determining what is a new taxing district for levying purposes.
- Rule 939:** We are going to limit judgment levies to two years, with elimination of authority to levy any amount less than \$100 remaining after one year.
- Rule 989:** Plan to modify due to HB-443 this changes the due date or reporting recaptured QIE monies from March 15 to the filing date of the taxpayer’s income tax return.

School Districts' Property Tax Section



Roles and Players

School District*:

- ✓ Had to notify county clerk(s) of budget hearing date and location by April 28, 2006.
- ✓ Set their budget
- ✓ Certify budget to county commissioners
 - Due September 7, 2006
 - Emergency fund due by September 8, 2006.
 - Request seven working day extension from county commissioners.

* = Includes Charter School Districts but not Charter Schools – which have no independent authority to levy property tax.

Roles and Players

County:

County Clerk:

1. Provides value and tax information to Taxing Districts
2. Provides information to county commissioners
3. Provides information to State Tax Commission

County Commissioners:

1. Make levy
2. Approve property tax portion of budget
3. Submit levy and approved budget to State Tax Commission (September 19, 2005)

Roles and Players

State Tax Commission:

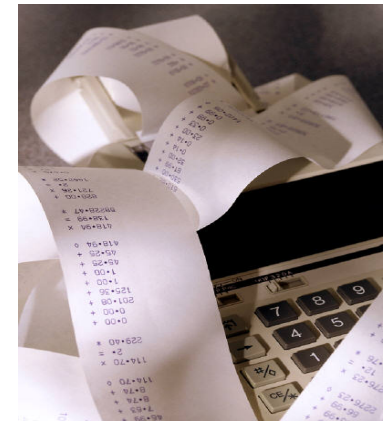
1. Review and approve levy and property tax portion of budget
(October 23, 2006)
2. Certify taxing district operating property value to county auditors.
 - Preliminary values in July
 - Final values in September (September 5, 2006)
3. Provide technical support and assistance.
4. Compile reports from counties
 - Do ratio study - Idaho Code section 63-315 (by school district)
 - Calculate adjusted market value for assessment purposes
 - Certify actual* and adjusted market values to Department of Education by the first Monday in April.
5. Distribute Idaho Code section 63-3067 Agriculture Equipment Exemption Replacement monies quarterly.

* = supersedes all previous county certification.

Two Components of M&O

Idaho Code section 33-802 & Idaho Code section 33-1002D

- ✓ Pre 1995: property tax multiplier = 0.004
- ✓ Beginning 1995:
 - Property tax multiplier = 0.003
 - Property tax replacement = 0.001 (\$40 million in 95)
- ✓ Beginning 2004:
 - Property tax replacement capped at \$75 million
 - Would have been \$83.9 million in FY06
 - Would have been \$97.4 million in FY07 (without cap)



Actual and Adjusted Values

Certified on this date:

2005 ADJUSTED MARKET VALUE FOR EACH SCHOOL DISTRICT			
SCHOOL DISTRICT	2005 ACTUAL MARKET VALUE	*2005 RATIO	2005 ADJUSTED MARKET VALUE
Created: 3/20/2006			
Boise Independent #1	13,851,924,398	0.9717	14,249,870,048
Meridian #2	9,730,864,181	1.0000	9,730,864,181
Kuna #3	854,167,170	1.0000	854,167,170
Meadows Valley #11	164,430,776	0.7081	232,218,221
Council #13	113,080,171	0.8844	127,862,440
Marsh Valley #21	324,714,073	0.9363	346,796,362
Pocatello #25	2,262,996,759	0.8801	2,571,268,059
Bear Lake #33	409,014,440	0.9274	441,035,574
St Maries #41	352,448,063	0.8967	393,039,648

Supersedes previous values.

See proposed rule change next page.

Proposed Rule 315 – School District Ratio Study Report on STC's Web site

Pertinent Part Only

315. USE OF RATIO STUDIES TO TEST FOR EQUALIZATION — IN SCHOOL DISTRICTS (Rule 315). Section 63-315, Idaho Code. ~~(5-3-03)~~(____)

(____)

07. Certification of Values. The values required to be certified to the county clerk by the first Monday in April each year under Section 63-315, Idaho Code, shall be published on the state tax commission's web site or provided in an alternate format on request by the first Monday in April each year to satisfy this required certification.(

Dissolved Urban Renewal and School District M&O Budget

- ✓ Amends Chapter 8, Title 33, Idaho Code.
- ✓ When notice of termination for revenue allocation area has been given, school district may add increment value to prior year end actual value and STC will recompute certified adjusted values for calculating maximum maintenance and operations budget.
- ✓ School district must publish notice of this action in newspaper stating additional tax revenue to be collected.
- ✓ Idaho Code section 50-2903 – May occur up through September 1 – Urban Renewal Increment values will be added back prior to setting levies.
- ✓ $0.004 \times$ increment value goes to school district (increment value not included in actual or adjusted values except as provided by Idaho Code section 50-2903.)

M&O Fund Computation

Hypothetical example:

Prior Year's End Market Value		Agricultural Replacement Money	
Actual	Adjusted	Total Ag \$	Appropriate Ag \$
600,000,000	630,000,000	50,000	\$20,000

Highest of the Actual or Adjusted prior year's market value	\$630,000,000
Multiply by 0.003 (except Boise School #1)	\$1,890,000
Subtract the "Appropriate Ag \$"	< \$20,000>
Subtract any recovered Homeowner's Exemption \$	<5,000>
Maximum M&O Property Tax	\$1,865,000

Note: The school district will receive quarterly checks totaling \$50,000 annually for agricultural equipment tax replacement. The \$20,000 (Appropriate Ag \$) is used only for computing the maximum property tax portion of the M&O budget.

M&O Calculation Worksheet

Computation of Maximum Allowable Property Tax Portion of the M&O Budget				
03/20/2006 School District	2005 Highest Actual/Adjusted Year End Mrkt Val.	M&O Computation	Appropriate Agricultural Replacement \$	Maximum M&O P-Tax for 2006
Boise Independent #1	14,249,870,048	94,642,934	5,484	94,637,451
Meridian #2	9,730,864,181	29,192,593	26,074	29,166,519
Kuna #3	854,167,170	2,562,502	9,926	2,552,576
Meadows Valley #11	232,218,221	696,655	632	696,023
Council #13	127,862,440	383,587	657	382,930
Marsh Valley #21	346,796,362	1,040,389	22,569	1,017,821
Pocatello #25	2,571,268,059	7,713,804	11,631	7,702,173

If district receives property tax replacement related to homeowner's exemption or QIE recaptured exemption in lieu of Investment Tax Credit that amount must be subtracted.

Full Report in Appendix

Non-Exempt School District Funds

Subject to 3% Cap –

Idaho Code section 3-802

The **3% cap** applies to the sum of the three funds listed below.

Tort/Liability Insurance: Idaho Code section 6-927 – no levy limit; liability insurance premiums only.

Tuition: Idaho Code section 33-1408 – no levy limit

Migrant Worker: Idaho Code section 33-803 – 0.001 - If the total M&O and Migrant Worker levy exceeds 0.006, an election for this fund must be held; a majority of the voters must approve the fund.

Exempt School District Funds Not Subject to 3% Cap – Idaho Code section 63-802

Cooperative Service Agency (COSA): Idaho Code section 33-317 – levy limit of 0.001 voter approved for up to 10 years.

Cooperative Service Agency Facilities: Idaho Code section 33-317 – levy limit of 0.001 voter approved for up to 10 years. Two-third majority voter approval required.
(additional levy)

Emergency: Idaho Code section 33-805 and 63-805 – levy limit of 0.0006; refer to code for details.

Supplemental (override): Idaho Code section 33-802 – no limit (up to two years except special permanent).

Continued on next page

Exempt School District Funds Not Subject to 3% Cap – Idaho Code section 63-802

Bond: Idaho Code section 33-1103 – refer to code for details.

Judgments: Idaho Code section 33-802 – refer to code for details.

Judgments: Idaho Code section 63-1305 - When board of Tax Appeals or District Court orders a refund of any property taxes imposed. (example 2004 Qwest and/or Idaho Power)

Judgment Levy

Idaho Code section 63-1305

- ✓ There are five utility companies that had valuation appeals settled in 2004.
 - Taxing districts were asked to refund previously paid property taxes.
 - If you were affected, you were notified by your counties.
 - If you were required to refund property taxes you received previously, you are allowed to seek restitution through a special Judgment Levy.
- ✓ The Idaho Code section 63-1305 Judgment Levy is outside the 3% cap and is to be reported as a separate line item on the L-2 form.
 - If you did not levy the full amount in 2005, you may levy any remaining amount in 2006.
 - Proposed rule would limit levying authority to two years and after first year remaining balance less than \$100 would be lost.
 - See Appendix, page A-24 for information on amounts you may be eligible to levy in 2006.

[List of Schools with Available Judgment Funds](#)

Proposed Rule 939

939. Court or Board of Tax Appeals Ordered Refunds or Credits – Levy Restrictions (Rule 939). (Section 63-1305, Idaho Code). Section 63-1305, Idaho Code allows taxing districts to certify and levy a judgment levy for an amount equal to property tax refunds or credits ordered by a court or the board of tax appeals and to include such amount with amounts certified and levied under Sections 63-802 through 63-807, Idaho Code. For each affected taxing district, the decision to certify and levy such amounts is permissive. For any taxing district to utilize this provision, amounts to be levied must be certified within the two years immediately following the order. Any amount, not certified and levied within that two-year period, is lost. In the second year following the order, the amount remaining will be lost for any taxing district for which such amount is less than \$100.

Plant Facility Fund Notes

Idaho Code sections 33-804 & 33-804A, and Rule 801

1. If there is an existing bond, add the hypothetical bond levy and the proposed hypothetical new plant facility fund levy rate together.

The above levies are hypothetical because they are based on the December 31 value (prior to year of plant facility fund election), not the September value. Idaho Code section 33-804A, extends term to 20 years if conditions are met.

2. If total of hypothetical levies is:
 - A. $<.2\%$, 55% voter approval required to pass.
 - B. $>.2\%$ but $<.3\%$, 60% voter approval is required to pass.
 - C. $\geq .3\%$, 2/3 voter approval is required to pass.
3. The amount to be raised each year must be specified in the election notice.
4. If election passes, the dollar amount to be raised in any year cannot exceed .4% multiplied by the December 31 actual value from year prior to the election.

Calculation of Plant Facility Funds Maximum Budget Idaho Code section 33-804

Example: Plant Facility election held in 2006

School district's December 31, 2005 market value is \$500,000,000

$$\begin{array}{r} \$ 500,000,000 \\ \times \quad 0.004 \\ \hline \$ 2,000,000 \end{array}$$

the \$2,000,000 represents the maximum property tax dollars.

Actual levy in any year ***not*** subject to 0.004 limit; for example,

If September 2006 value = \$ 400,000,000

Levy = 0.005

OK

Plant Facilities FAQ's

- ✓ How many plant facilities levies can a district have?
 - The law and IDAPA Rule 801 indicate that only one (1) plant facility fund can exist at a time. Voters may be asked to increase the length or amount of the existing plant facilities fund.
- ✓ Can a school district levy property tax for a second “plant facilities reserve fund levy for safe schools facilities” pursuant to Idaho Code section 33-804A?
 - No. This statute merely sets up conditions under which a plant facilities fund can last for up to 20 years.
- ✓ State Authorized Plant Facilities Levy do fall under the aforementioned provisions. See proposed rule 801 next page.

Proposed Rule 801

Pertinent Part Only

801. LIMITATION ON BUDGET REQUESTS -- SPECIAL PLANT FACILITIES FUND LEVY PROVISIONS (Rule 801).

Sections 63-802, ~~and~~ 33-804, and 33-909, Idaho Code.

~~(3-15-02)~~(____)

05. Special Reporting Requirements for State-authorized Plant Facilities Levy.

When the state department of education certifies a state-authorized plant facilities levy to any county under Section 63-909, Idaho Code, the county clerk shall forward a copy of such certification to the state tax commission as an attachment to the L-2 Form described in Rule 803 of these Rules and submitted for the affected school district.

(____)

School Supplemental (overrides)

Provisions outlined in Idaho Code Section 33-802

2 year supplemental:

1. Simple majority to approve.

Permanent Supplemental:

1. Has had a supplemental equal to or greater than 20% of the total general maintenance & operation fund for at least 7 consecutive years.
2. Must be approved by a simple majority of the district electors voting. (Only 4 school districts use this provision.)

Permanent Override (2005-HB-99):

1. Requires 2/3 majority voter approval
2. Elections held May or November

Adjusting Values – Use of Ratio Studies



Assessed value = \$ 120,000

Sale price = \$ 150,000

Ratio = 80% of Sale Price

Assessed value = \$ 150,000

Sale price = \$ 150,000

Ratio = 100% of Sale Price

Procedure for Determining School District adjusted Market Value - 2005

- ✓ Acquire sales data for October 2004 - September 2005
- ✓ Time adjust sales prices to January 1, 2005
- ✓ Determine ratio of 2005 assessed value to adjusted sales prices
- ✓ Segregate sales by property designation (residential, commercial); disregard any component categories with no sales and any designations with fewer than five sales
- ✓ Statistically analyze ratios, computing measures of level, uniformity, and statistical certainty (confidence)
- ✓ Determine whether assessed value for designation equals market value - if so, there is no adjustment and assessed value equals adjusted market value (if weighted mean is between 95% and 105% there is generally no adjustment).

Proposed Rule 315

315. USE OF RATIO STUDIES TO TEST FOR EQUALIZATION — ~~IN SCHOOL DISTRICTS (Rule 315).~~ Section 63-315, Idaho Code. (5-3-03)(____)

**Pertinent
Part Only**

<u>Secondary Categories</u>	<u>Primary Categories</u>	<u>Ratio Study Designations</u>
<u>10, 12, 15, 18, or 20</u>	<u>Vacant Residential Land</u>	<u>Residential</u>
<u>10, 12, 15, 18, 20, 26, 31, 34, 37, 40, 41, 46, 47, 48, or 50</u>	<u>Improved Residential Property</u>	<u>Residential</u>
<u>47, 49, or 65</u>	<u>Manufactured Home on Leased Land</u>	<u>Residential</u>
<u>11, 13, 14, 16, 17, 21, or 22</u>	<u>Vacant Commercial or Industrial Land</u>	<u>Commercial</u>
<u>11, 13, 14, 16, 17, 21, 22, 27, 33, 35, 36, 38, 39, 42, 43, or 51</u>	<u>Improved Commercial or Industrial Property</u>	<u>Commercial</u>

(4-06)(____)

06. Exception from requirement for at least one observation for use of secondary category in adjusted value determination. Properties identified as secondary categories 10 and 31 rarely sell separately from farms and therefore do not appear in any ratio study. However, the level of assessment typically is similar to that of other rural residential property, including property in secondary categories 12, 15, 34, and 37. For any ratio study where there is an adjustment to be made to the assessed values in the residential designation, such adjustment shall be applied to any assessed value in secondary category 10, provided there is at least one observation (sale) of property identified in either secondary category 12 or 15. Such adjustment shall also be applied to any assessed value in secondary category 31, provided there is at least one observation (sale) of property identified in either secondary category 34 or 37. (____)

07. Certification of Values. The values required to be certified to the county clerk by the first Monday in April each year under Section 63-315, Idaho Code, shall be published on the state tax commission's web site or provided in an alternate format on request by the first Monday in April each year to satisfy this required certification. (____)

08. Cross References. The primary categories are described in Subsections 130.02 through 130.06 of these Rules, and the secondary categories are described in Rules 510, 511, and 512 of these Rules. (____)

Why are School Levies equalized?

Ratio study is used as required for school equalization under Idaho Code section 63-315. Goal is to ensure that M&O levy raises the same amount of property tax per dollar of market value regardless of the level of assessment.

	Market Value	Assessed Value	M&O tax if No Equalization
County A	\$ 100,000	\$ 100,000	\$ 300
County B	\$ 100,000	\$ 50,000	\$ 150

Computing 2005 School District Adjusted Market Value for Assessment Purposes

(1) Category of Property	(2) Actual Prior Year End Value	(3) Computed Weighted Mean Ratio	(4) Adj. Year End Value (col. 2/3)	(5) Overall Ratio (col. 2/4)
Improved Residential	\$6,000,000	0.7415	\$102,486,486	N/A
Commercial	\$15,000,000	1.110	\$13,513,514	N/A
Agriculture	\$4,000,000	N/A	\$4,000,000	N/A
Industrial	\$3,000,000	N/A	\$3,000,000	N/A
Operating	\$2,000,000	N/A	\$2,000,000	N/A
Total:	\$100,000,000		\$125,000,000	0.800

This example assumes no ratio study for Industrial, Operating, or Agriculture property.

When no study is available, actual value = adjusted value.

Actual value is taken from the equalized property and operating property assessment rolls for calendar year 2005.

How does the adjusted Market Value affect the Budget?

Assessed value for the prior calendar year (actual)	\$100,000,000
Weighted Mean level of assessment	0.80
Adjusted market value. (100,000,000 / 0.80)	125,000,000

A school district's maximum property tax M&O budget is 0.003 multiplied by the highest of the actual or adjusted prior calendar year's-end market value.

Value (prior calendar year's-end market value.)	Multiplied by:	Max M&O Budget
Actual calendar year's-end market value: \$100,000,000	0.003	\$300,000
Adjusted calendar year's-end market value: \$125,000,000	0.003	\$375,000

Hypothetical School District #1

Effect of adjusted Market Value on Levy Rate

To compute the levy rate, divide the requested property tax budget by the September 2006 market value.

Example	September Market Value	2006 Property Tax Budget	Computed Levy Rate
Example A – September value <i>less</i> than actual/adjusted value.	110,000,000	375,000	0.003409091
Example B – September value <i>greater</i> than actual/adjusted value.	135,000,000	375,000	0.002777778

Hypothetical School District #1 (continued)

Property Tax Replacements



Different types of Property Tax Replacement Money

- ✓ Revenue received from counties that must be treated as property tax and subtracted before computing levy rates;
 - Agricultural equipment replacement money (no change)
 - Homeowner's Exemption recovery
 - Recapture of property tax exemption in lieu of investment tax credit (aka Qualified Investment Exemption (QIE))
 - County property tax relief (County with local sales tax only)
- ✓ All four are added back when determining future 3% increases and foregone amounts.

Recovered/Recaptured Property Tax List

I, _____, of _____ hereby affirm that the
(Name) (Enter County Name)
taxing districts listed below have received recaptured property taxes in the amount stated.

☐

? Check here if none distributed.

Currently on
the State Tax
Commission's
Web site.

District Name	Recovered Homeowner's Exemption \$	Recaptured *QIE

I am submitting this form to the State Tax Commission with the L-2 forms in accordance
with IDAPA 35.01.03.803 (Property Tax Rule 803) on _____.
(Date)

* Property tax exemption in lieu of investment tax credit.

Reporting remaining Idaho Code section 63-1305 Judgments

This is an example of a report that was sent to each county for verification. It represents the remaining judgment amounts for each taxing district. What is reported on this report is the maximum that will be allowed to be levied on the L-2 form.

Note: Draft Rule 939 will limit, to two years, the length of time a taxing district will have to levy for judgment funds. In addition, if the remaining balance for the second year is less than \$100, it will be lost. For the actual wording see next slide.

District Name	2006 Remaining Judgment Amount
Ada County	-
Cities:	-
Boise	388,432
Eagle	-
Garden City	-
Kuna	-
Meridian	-
Star	440
Schools:	-
Independent #1	-
Meridian #2	1,466
Kuna #3	-
Melba #136	-
Ambulance:	-
Ada County Ambulance	-
Cemetery:	-
Dry Creek Cemetery	68
Fairview Cemetery	-
Joplin Cemetery	-
Kuna Cemetery	-
Melba Cemetery	81
Meridian Cemetery	629
Star Cemetery	-
Highway:	-
Ada County Highway	100,517
Recreation:	-
Western Ada Recreation	851
Sewer:	-
Eagle Sewer	-
Northwest Boise Sewer	682
Star S/W	117
West Boise Sewer	1,813

495,096

Draft Rule 939 – Restrictions on Levies for District Court or Board of Tax Appeals ordered refunds or credits

939. Court or Board of Tax Appeals Ordered Refunds or Credits – Levy Restrictions (Rule 939). (Section 63-1305, Idaho Code). Section 63-1305, Idaho Code allows taxing districts to certify and levy a judgment levy for an amount equal to property tax refunds or credits ordered by a court or the board of tax appeals and to include such amount with amounts certified and levied under Sections 63-802 through 63-807, Idaho Code. For each affected taxing district, the decision to certify and levy such amounts is permissive. For any taxing district to utilize this provision, amounts to be levied must be certified within the two years immediately following the order. Any amount, not certified and levied within that two-year period, is lost. In the second year following the order, the amount remaining will be lost for any taxing district for which such amount is less than \$100. ()

2006 Dollar Certification of Budget Request to Board of County Commissioners L-2

District or Taxing Unit's Name:

County(ies):

Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement (equal to line 13 of L-2 Worksheet)	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
Subtotal: All funds that are not voter approved except I.C. §63-1305 judgments:							
Column Total:							

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.

To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Signature of District Representative

Title

Date

Please print: Contact Name, Mailing Address, and E-mail address

Phone Number: ()

Fax Number: ()

Net Taxable Market Value Computation:

For County Clerk Use Only

County	New Construction Roll Value:	Annexation Value:	Net Taxable Market Value:
Total Value:			

* NOTE: Do not include revenue allocated to urban renewal agencies.

Revised 4/20/2006 (form BL008)

L-2 Worksheet (must be attached to the L-2 form)

District Name:

Enter Year:

Computation of 3% budget increase:

Enter the "Highest Non-Exempt P-Tax Budget plus Ag \$" from the "Maximum Budget and Foregone Amount Worksheet".

(1)

Multiply line 1 by 3%.

(2)

New Construction & Annexation budget increases:

Enter the 2006 value of new construction roll:

(3)

Enter the 2006 value of annexation that occurred in 2005:

(4)

Enter the total 2005 approved non-exempt levy rate:

(5)

New Construction Roll budget increase (multiply line 3 by line 5)

(6)

-

Annexation budget increase (multiply line 4 by line 5)

(7)

-

Foregone Amount:

Enter the total available foregone amount here:

(8)

Maximum Allowable Non-exempt Property Tax Budget:

Add lines 1+2+6+7+8

(9)

-

Property Tax Replacement:

Enter yearly amount of the agricultural equip. replacement money:

(10)

Enter recovered Homeowner's Exemption property tax:

(11)

Enter QIE recaptured exemption in lieu of Investment Tax Credit:

(12)

Enter the total of lines 10, 11, and 12: (Must match col. 5 of L-2)

(13)

-

Maximum Allowable Non-exempt Property Tax to be Levied:

Subtract line 13 from line 9.

(14)

-

What about New Construction in annexed areas?

Do Not Double Count:

- ✓ New Construction value in original area
- ✓ Total taxable value in newly annexed area
 - Includes New Construction value within new area.

Temporary and Proposed Rule 802

802. BUDGET CERTIFICATION RELATING TO NEW CONSTRUCTION AND ANNEXATION (RULE 802).

Sections 63-802, 63-301A, and 63-602FF, Idaho Code.

(3-20-04)

**Pertinent
Part Only**

01. Definitions.

(4-5-00)

a. “Change of Land Use Classification.” “Change of land use classification” shall mean any change in land use resulting in a category change and in an increase in taxable land value to be reflected on the current assessment roll. ~~This increase in value due to change of land use classification shall be reported on the new construction roll in the year in which the new category appears on the current roll unless the increase in value was previously included on the new construction roll. The increase in taxable land value due to change of land use classification shall be computed by subtracting the taxable land value, had the land remained in its previous use category, from the taxable land value in the current use category.~~ (4-6-05)(1-1-06)T

i. This increase in value due to change of land use classification shall be reported on the new construction roll in the year in which the new category appears on the current roll unless the increase in value was previously included on the new construction roll. (1-1-06)T

ii. The increase in taxable land value due to change of land use classification shall be computed by subtracting the taxable land value, had the land remained in its previous use category, from the taxable land value in the current use category. (1-1-06)T

iii. When the land value, had the land remained in its previous use category, is less than the land value for a previous year in which value for the same property was included in the value reported on the new construction roll, the value calculated in Subparagraph 802.01.a.ii of this Rule shall be reduced by the value included on any previous new construction roll. (1-1-06)T

<p align="center">2006 Dollar Certification of Budget Request to Board of County Commissioners L-2</p> <p align="center">Hospital Districts</p>									
---	--	--	--	--	--	--	--	--	--

District or Taxing Unit's Name: _____ County(ies): _____

District or Taxing Unit's Name: _____ County(ies): _____

[illegible]

In order for the hospital district to receive the larger levy limit, this must be initialed.

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of section 63-601, Idaho Code. To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho law.

	If a public hearing was held please initial here:	
--	--	--

Signature and Title of District Representative:	
---	--

Please print: Contact Name, Mailing Address, and E-mail address	Date:
---	-------

Please print: Contact Name, Mailing Address, and E-mail address	Date:
---	-------

Phone Number: ()	Fax Number: ()
-------------------------------	-----------------------------

Phone Number: ()	Fax Number: ()
-------------------------------	-----------------------------

**Net Taxable Market Value Computation:
For County Clerk Use Only**

County	New Construction Roll Value:	Annexation Value:	Net Taxable Market Value:
Total Value:			

* NOTE: Do not include revenue allocated to urban renewal agencies.

* NOTE: Do not include revenue allocated to urban renewal agencies.

2006 Dollar Certification of Budget Request to Board of County Commissioners L-2

School Districts (the L-2 worksheet and the Voter Approved Fund Tracker must be attached)

District Name:					County(ies):		
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Special Remittance (Line 14 of L-2 Worksheet)	Balance to be levied	Calculated Levy Rate	Maximum Levy Rate
					Col. 2 minus (Cols. 3+4+ 5)	(County Use Only)	(County Use Only)
1	2	3	4	5	6	7	8
M&O							
Subtotal: (non-exempt funds) Total tort and tuition funds:							
Column Total:							
I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803. To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.							
Signature of District Representative		Title			Date		
Please print: Contact Name, Mailing Address, and E-mail address							
Phone Number:	()			Fax Number:	()		
Net Taxable Market Value Computation: For County Clerk Use Only							
County	New Construction Roll Value:		Annexation Value:		Net Taxable Market Value:		
Total Value:							

* Note: Do not include revenue allocated to urban renewal agencies.

2006 (Voter) Approved Fund Tracker

District Name:	
-----------------------	--

Override or School Supplemental Fund

Date of election:	
Term of initiative	
Annual amount authorized by voters	
1st calendar year levied	

COSA/COSA Facilities Fund authorized by I.C. §33-317.
--

Date of election		
Term of initiative		
Annual amount authorized by voters		
1st calendar year levied		

Plant Facilities/Safe School Plant Facilities authorized by I.C. §33-804 & 33-804A.
--

Date of election	
Term of initiative	
Annual amount authorized by voters	
1st calendar year levied	

Bonds refer to district code for specifics.
--

Date of election	
Term of initiative	
1st calendar year levied	

Attach to your L-2 form and return to your County Clerk no later than September 7, 2006.
(I.C. §63-803), except as provided in I.C. §33-805.

2006-2007 BUDGET WORKSHEETS

TAX CERTIFICATION CALCULATIONS

BASIC MAINTENANCE & OPERATION (M & O)

1. Amount certified for Basic M & O Taxes 2005-2006 = _____
2. Amount proposed for Basic M & O Taxes 2006-2007 = _____
3. Maximum School Maintenance & Operation Levies [33-802(2)]
 (a) _____ X .003 (b) = _____
Adjusted or Actual Market Value of 12-31-2005 (higher of)
4. Enter the agricultural exemption replacement money: (c) = _____
5. Subtract line 4 from line 3: (d) = _____

This is your maximum M&O property tax to be levied.

See "Computation of Property Tax Portion of M & O Budget" for (a) (b) (c) (d) amounts

Supplemental Maintenance & Operation Levies

- A. 1. Amount certified for Supplemental M & O 2005-2006 = _____
2. Amount proposed for Supplemental M & O 2006-2007 = _____
3. Authorizing election held on _____; approved levy for _____ year(s)
date
- B. 1. Amount certified for Supplemental M & O 2005-2006 = _____
2. Amount proposed for Supplemental M & O 2006-2007 = _____
3. Authorizing election held on _____; approved levy for _____ year(s)
date

School Plant Facilities Levies

1. Amount certified for School Plant 2005-2006 = _____
2. Amount proposed for School Plant 2006-2007 = _____
3. Authorizing election held on _____; approved levy for _____ year(s)

Comments (clarify or explain)

Return copy of this page to the State Department of Education

Attach to L-2 form and return to your County Clerk no later than the Thursday prior to the second Monday of September (September 7, 2006). See Section 63-803, Idaho Code.


This form was
developed by the
Department of
Education.

Due to State Tax Commission by fourth Monday of May

Budget Hearing Notice Noncompliance List

(If all taxing districts complied, submit this form indicating "None" below.)

I _____, the County Clerk of _____ County,
(County Clerk's Name) (County Name)
hereby affirm that by April 30, 2006, the taxing districts listed below did not notify me of
the date and location of their budget hearing or that no budget hearing is required.



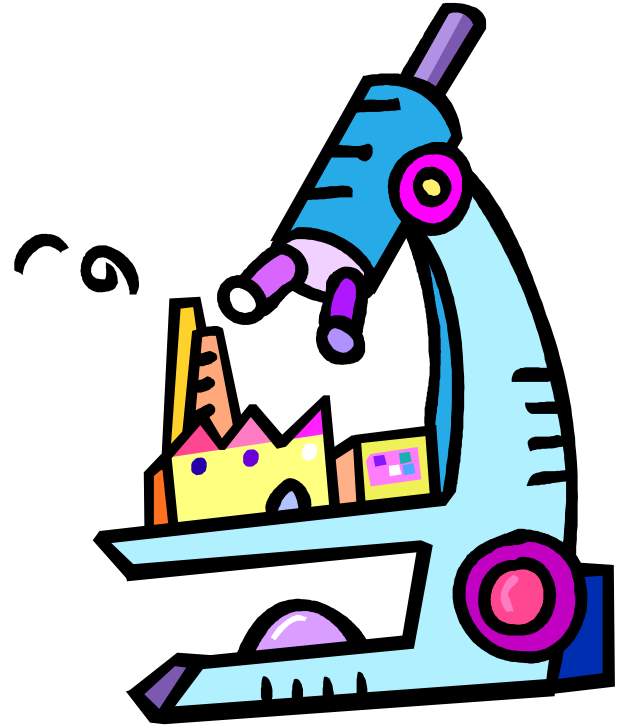
Taxing District Name	District Name

I am submitting this form to the State Tax Commission in accordance with IDAPA
35.01.03.805 (Property Tax Rule 805) on _____.
(Date Submitted)

Legible Forms

PLEASE make sure all forms are legible.

If copies are submitted they must be legible.



L-2s

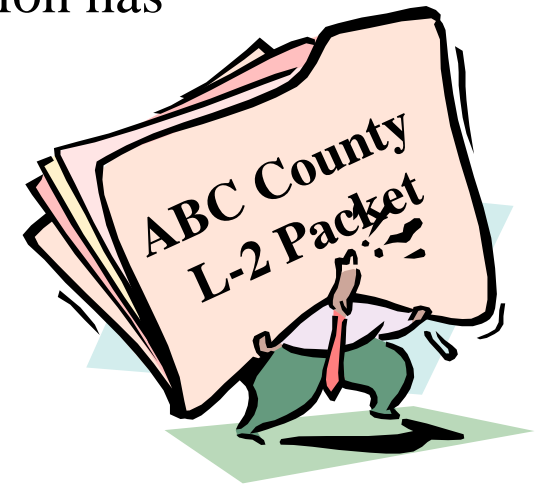
What to Send

When you submit your **budget packet** to the State Tax Commission make sure all of the following information has been included:

- ✓ L-2 – all information included
- ✓ L-2 Worksheet – completely filled in.
- ✓ Copy of Ballot - new voter approved funds
- ✓ Voter Approved Fund Tracker
- ✓ Certification of State Authorized Plant Facilities Levies

School Districts:

- ✓ In addition to the above they must also include an L-3 form.



Cautions

- ✓ Make sure the county value reported on the September Value worksheet matches what is reported on the county abstract.
- ✓ County Road & Bridge is a fund of the county and can not levy a tort fund.
- ✓ Watch that the Ag \$ and other replacement money is reported on the L-2 form. If it is absent I will assume that it has ***not*** been deducted.
- ✓ Watch values of Fire and Ambulance districts. These districts can determine what type of property they will levy taxes on.
- ✓ Flood, Levee, and Herd districts levy **ONLY** on real property.
- ✓ Watch your levy limits, write down the maximum levy in column 8 of the L-2.

Appendix

Computation of Maximum Property Tax Portion of the M&O Budget	i - v
Rule 803 – Budget Certification-Dollar Certification Form (L-2 Form)	vi - x
Rule 802 – Budget Certification Relating to New Construction and Annexation	xi – xii
Rule 645 – Land Actively Devoted to Agriculture Define	xiii – xiv
July 1 2005 County Populations	xv

Computation of Maximum Allowable Property Tax Portion of the M&O Budget

03/20/2006 School District	2005 Highest Actual/Adjusted Year End Mrkt Val.	M&O Computation	Appropriate Agricultural Replacement \$	Maximum M&O P-Tax for 2006
Boise Independent #1	14,249,870,048	94,642,934	5,484	94,637,451
Meridian #2	9,730,864,181	29,192,593	26,074	29,166,519
Kuna #3	854,167,170	2,562,502	9,926	2,552,576
Meadows Valley #11	232,218,221	696,655	632	696,023
Council #13	127,862,440	383,587	657	382,930
Marsh Valley #21	346,796,362	1,040,389	22,569	1,017,821
Pocatello #25	2,571,268,059	7,713,804	11,631	7,702,173
Bear Lake #33	441,035,574	1,323,107	10,265	1,312,842
St Maries #41	393,039,648	1,179,119	4,730	1,174,389
Plummer Worley #44	394,510,608	1,183,532	5,574	1,177,957
Snake River #52	240,880,634	722,642	196,495	526,147
Blackfoot #55	551,000,866	1,653,003	42,134	1,610,869
Aberdeen #58	169,903,178	509,710	68,581	441,128
Firth #59	135,463,632	406,391	27,912	378,478
Shelley #60	293,974,757	881,924	27,112	854,812
Blaine #61	11,158,882,476	33,476,647	11,322	33,465,325
Garden Valley #71	303,256,674	909,770	38	909,732
Basin Elementary #72	241,700,883	725,103	289	724,814
Horseshoe Bend #73	101,435,767	304,307	1,183	303,125
West Bonner #83	1,335,734,878	4,007,205	2,130	4,005,074
Lake Pend Oreille #84	3,913,961,793	11,741,885	6,957	11,734,928
Idaho Falls #91	2,392,962,516	7,178,888	122,209	7,056,679
Swan Valley Elementary #92	133,619,782	400,859	4,341	396,518
Bonneville #93	1,524,894,353	4,574,683	56,013	4,518,670
Boundary #101	670,061,340	2,010,184	12,799	1,997,385
Butte County #111	172,144,457	516,433	49,473	466,960
Camas #121	111,672,279	335,017	10,832	324,185

This
worksheet
does not take
into account
any other
property tax
replacement
remittances
such as QIE,
recovered H/E.

Computation of Maximum Allowable Property Tax Portion of the M&O Budget

03/20/2006 School District	2005 Highest Actual/Adjusted Year End Mrkt Val.	M&O Computation	Appropriate Agricultural Replacement \$	Maximum M&O P-Tax for 2006
Nampa #131	2,910,071,850	8,730,216	48,607	8,681,609
Caldwell #132	962,397,504	2,887,193	7,085	2,880,108
Wilder #133	131,433,315	394,300	33,457	360,843
Middleton #134	526,477,920	1,579,434	25,713	1,553,721
Notus #135	62,856,206	188,569	25,207	163,362
Melba #136	164,336,545	493,010	52,314	440,695
Parma #137	198,636,344	595,909	67,283	528,626
Vallivue #139	1,243,262,263	3,729,787	114,328	3,615,459
Grace #148	102,127,719	306,383	17,928	288,456
North Gem #149	69,537,653	208,613	10,655	197,958
Soda Springs #150	430,065,972	1,290,198	29,856	1,260,342
Cassia #151	840,654,577	2,521,964	209,960	2,312,004
Clark #161	100,195,517	300,587	2,034	298,553
Orofino #171	474,589,176	1,423,768	9,387	1,414,381
Challis #181	530,413,250	1,591,240	3,453	1,587,787
Mackay #182	106,376,872	319,131	6,951	312,180
Prairie Elementary #191	8,078,686	24,236	0	24,236
Glenns Ferry #192	196,270,182	588,811	12,309	576,501
Mountain Home #193	871,821,969	2,615,466	24,912	2,590,554
Preston #201	304,608,230	913,825	26,153	887,672
West Side #202	80,852,109	242,556	15,746	226,810
Fremont #215	1,044,403,105	3,133,209	38,255	3,094,954
Emmett #221	725,156,666	2,175,470	34,253	2,141,217
Gooding #231	284,306,065	852,918	37,973	814,945
Wendell #232	212,312,315	636,937	54,868	582,069
Hagerman #233	111,185,109	333,555	12,153	321,402
Bliss #234	48,803,399	146,410	2,814	143,596

This
worksheet
does not take
into account
any other
property tax
replacement
remittances
such as QIE,
recovered H/E.

Computation of Maximum Allowable Property Tax Portion of the M&O Budget

03/20/2006 School District	2005 Highest Actual/Adjusted Year End Mrkt Val.	M&O Computation	Appropriate Agricultural Replacement \$	Maximum M&O P-Tax for 2006
Grangeville #241	690,532,564	2,071,598	24,683	2,046,915
Cottonwood #242	114,049,993	342,150	11,702	330,448
Jefferson #251	576,737,059	1,730,211	59,367	1,670,844
Ririe #252	89,675,941	269,028	29,585	239,442
West Jefferson 253	126,477,657	379,433	89,664	289,769
Jerome #261	731,032,791	2,193,098	94,704	2,098,395
Valley #262	143,173,487	429,520	39,435	390,085
Coeur d'Alene #271	6,916,018,719	20,748,056	3,762	20,744,295
Lakeland #272	1,994,172,458	5,982,517	5,972	5,976,545
Post Falls #273	2,101,488,064	6,304,464	5,260	6,299,204
Kootenai #274	451,982,177	1,355,947	866	1,355,081
Moscow #281	1,072,557,149	3,217,671	40,974	3,176,698
Genesee #282	121,200,534	363,602	73,178	290,424
Kendrick #283	94,192,780	282,578	28,098	254,480
Potlatch #285	160,948,188	482,845	42,551	440,294
Troy #287	98,065,138	294,195	13,827	280,369
Deary #288	145,537,722	436,613	4,010	432,604
Salmon #291	460,634,452	1,381,903	3,078	1,378,825
South Lemhi #292	56,454,749	169,364	2,172	167,193
Nez Perce #302	85,559,787	256,679	22,727	233,952
Kamiah #304	167,303,953	501,912	4,926	496,986
Highland #305	112,166,756	336,500	13,427	323,074
Shoshone #312	145,740,152	437,220	37,029	400,191
Dietrich #314	31,918,096	95,754	43	95,711
Richfield #316	60,040,048	180,120	3,375	176,745
Madison #321	945,553,888	2,836,662	34,944	2,801,718
Sugar Salem #322	186,103,023	558,309	49,682	508,627
Minidoka #331	810,548,117	2,431,644	165,367	2,266,277
Lewiston Independent #340	2,027,239,983	6,081,720	19,463	6,062,257

This
worksheet
does not take
into account
any other
property tax
replacement
remittances
such as QIE,
recovered H/E.

Computation of Maximum Allowable Property Tax Portion of the M&O Budget

03/20/2006 School District	2005 Highest Actual/Adjusted Year End Mrkt Val.	M&O Computation	Appropriate Agricultural Replacement \$	Maximum M&O P-Tax for 2006
Lapwai #341	121,052,109	363,156	7,978	355,179
Culdesac #342	42,668,016	128,004	13,853	114,151
Oneida #351	205,570,553	616,712	29,581	587,131
Marsing #363	138,169,941	414,510	33,219	381,291
Pleasant Valley Elementary #364	13,337,022	40,011	301	39,710
Bruneau Grandview #365	147,046,055	441,138	44,736	396,402
Homedale #370	164,354,887	493,065	30,231	462,833
Payette #371	324,327,307	972,982	5,444	967,538
New Plymouth #372	167,823,054	503,469	25,538	477,931
Fruitland #373	339,971,751	1,019,915	27,605	992,311
American Falls #381	602,340,365	1,807,021	109,046	1,697,975
Rockland #382	27,674,004	83,022	29,443	53,579
Arbon Elementary #383	16,951,150	50,853	5,754	45,099
Kellogg #391	419,444,525	1,258,334	2,245	1,256,088
Mullan #392	27,969,333	83,908	173	83,735
Wallace #393	190,395,283	571,186	289	570,897
Avery #394	102,603,619	307,811	57	307,754
Teton #401	1,025,865,682	3,077,597	19,340	3,058,257
Twin Falls #411	2,086,184,304	6,258,553	13,296	6,245,257
Buhl #412	404,007,729	1,212,023	35,940	1,176,083
Filer #413	271,906,140	815,718	26,055	789,663
Kimberly #414	210,027,960	630,084	21,777	608,307
Hansen #415	87,335,805	262,007	17,440	244,567
Three Creek #416	8,494,739	25,484	0	25,484
Castleford #417	88,423,448	265,270	17,405	247,865
Murtaugh #418	78,462,026	235,386	30,538	204,849
McCall Donnelly #421	2,718,433,086	8,155,299	875	8,154,424

This
worksheet
does not take
into account
any other
property tax
replacement
remittances
such as QIE,
recovered H/E.

Computation of Maximum Allowable Property Tax Portion of the M&O Budget				
03/20/2006 School District	2005 Highest Actual/Adjusted Year End Mrkt Val.	M&O Computation	Appropriate Agricultural Replacement \$	Maximum M&O P-Tax for 2006
Cascade #422	529,392,678	1,588,178	354	1,587,824
Weiser #431	360,946,221	1,082,839	14,436	1,068,403
Cambridge #432	100,476,582	301,430	12,858	288,572
Midvale #433	73,610,687	220,832	2,021	218,811
TOTALS:	97,346,784,581	343,933,678	3,162,714	340,770,964

This worksheet does not take into account any other property tax replacement remittances such as QIE, recovered H/E.

Handouts have copy of Rule 803
Budget Certification (form L-2)
Appendix
(pages vi – x)

Handouts have copy of Rule 802
Budget Certification Relating to
New Construction and Annexation
(pages xi – xii)

Handouts have copy of Rule 645
Land Devoted to Agriculture Defined
(pages xiii – xiv)

County	Population estimates		Difference	
	July 1, 2005	July 1, 2004	Number	%
Idaho	1,429,096	1,395,140	33,956	2.43%
Ada	344,727	332,545	12,182	3.66%
Adams	3,591	3,503	88	2.51%
Bannock	78,155	77,941	214	0.27%
Bear Lake	6,176	6,253	-77	-1.23%
Benewah	9,218	9,017	201	2.23%
Bingham	43,739	43,187	552	1.28%
Blaine	21,166	21,024	142	0.68%
Boise	7,535	7,379	156	2.11%
Bonner	40,908	39,832	1,076	2.70%
Bonneville	91,856	89,733	2,123	2.37%
Boundary	10,619	10,416	203	1.95%
Butte	2,808	2,826	-18	-0.64%
Camas	1,050	1,014	36	3.55%
Canyon	164,593	157,883	6,710	4.25%
Caribou	7,131	7,224	-93	-1.29%
Cassia	21,324	21,381	-57	-0.27%
Clark	943	937	6	0.64%
Clearwater	8,373	8,382	-9	-0.11%
Custer	4,077	4,118	-41	-1.00%
Elmore	28,634	28,840	-206	-0.71%
Franklin	12,371	12,154	217	1.79%
Fremont	12,242	12,320	-78	-0.63%
Gem	16,273	15,962	311	1.95%
Gooding	14,461	14,398	63	0.44%
Idaho	15,697	15,622	75	0.48%
Jefferson	21,580	20,827	753	3.62%
Jerome	19,638	19,304	334	1.73%
Kootenai	127,668	122,447	5,221	4.26%
Latah	34,714	35,036	-322	-0.92%
Lemhi	7,909	7,840	69	0.88%
Lewis	3,750	3,713	37	1.00%
Lincoln	4,545	4,318	227	5.26%
Madison	30,975	30,226	749	2.48%
Minidoka	19,014	19,189	-175	-0.91%
Nez Perce	37,931	37,730	201	0.53%
Oneida	4,209	4,146	63	1.52%
Owyhee	11,073	11,020	53	0.48%
Payette	22,197	21,577	620	2.87%
Power	7,753	7,717	36	0.47%
Shoshone	13,157	12,882	275	2.13%
Teton	7,467	7,208	259	3.59%
Twin Falls	69,419	68,083	1,336	1.96%
Valley	8,332	7,947	385	4.84%
Washington	10,098	10,039	59	0.59%
Suggested Citation:				
Table 1: Annual Estimates of the Population for Counties of Idaho: April 1, 2000 to July 1, 2005 (CO-EST2005-01-16)				
Source: Population Division, U.S. Census Bureau				
Release Date: March 16, 2006				

Your instructors today are:

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Tax Commission Web site: tax.idaho.gov